

# Budget Work Session Fiscal Year 2015-2016

July 28, 2015

# Utility Fund Summary

<b>Audited Utility Fund Ending Balance 09/30/14</b>	<b>\$ 9,188,937</b>
Projected '15 Revenues	13,591,400
Available Funds	<u>22,780,337</u>
Projected '15 Expenditures	<u>(15,027,247)</u>
Estimated Ending Fund Balance 09/30/15	\$ 7,753,090
 <b>Estimated Beginning Fund Balance - 10/01/15</b>	 <b>\$ 7,988,090 a)</b>
Proposed Revenues '16	12,849,700
Proposed Expenditures '16	(15,523,651)
Carry-Forward of Funds for Various Projects	(235,000) b)
Use of Fund Balance - New/Replacement Fleet & Equipment	<u>(113,100) c)</u>
Estimated Ending Fund Balance 09/30/16	<u><u>\$ 4,966,039 d)</u></u>

- a) Increase due to estimated carry-forward of funds for design services for a replacement ground storage tank at the Nortex Pump Station and drainage at Cooper Drive, as well as the purchase of a new lift station generator.
- b) Carry-forward of funds include design services and the purchase of a new lift station generator.
- c) See list of Fund Balance items on slide #3.
- d) Policy requirement is 90 days of operating expenditures, which is equal to \$3,827,750.

# Use of Excess Fund Balance

## Utility Fund

Dept.	Description	Amount
Water	Line Locator Replacement	\$ 4,500
Water	Panasonic Tough Tablets (5)	\$ 19,666
Water	GIS Hardware/Software	\$ 85,000
Sewer	Panasonic Tough Tablet (1)	\$ 3,934
TOTAL:		<u><u>\$ 113,100</u></u>

# 4B Sales Tax Fund Summary

<b>Audited 4B Sales Tax Fund Ending Balance 09/30/14</b>	<b>\$ 1,404,995</b>
Projected '15 Revenues	2,028,752
Available Funds	<u>3,433,747</u>
Projected '15 Expenditures	<u>(2,313,653)</u>
Estimated Ending Fund Balance 09/30/15	<b>\$ 1,120,094</b>
 <b>Estimated Beginning Fund Balance - 10/01/15</b>	 <b>\$ 1,120,094</b>
Proposed Revenues '16	2,303,929
Proposed Expenditures '16	(2,302,211) a)
Use of Fund Balance - New/Replacement Fleet & Equipment	(246,000) a)
Use of Fund Balance - One-time Additional Transfer to Recreation Fund	<u>(107,000)</u>
Estimated Ending Fund Balance 09/30/16	<u><b>\$ 768,812 b)</b></u>

- a) See list of adjustments to Base Budget and Fund Balance items on slide #5.  
b) Policy requirement is 25% of budgeted sales tax revenue ( $\$2,257,829 \times 25\% = \$564,457$ ).

# Adjustments to Base Budget & Fund Balance Items

## 4B Sales Tax Fund

### ADJUSTMENTS TO BASE BUDGET

Dept.	Description	Amount
4B Senior	Add TMRS Benefits to GSS	\$ 6,430
4B Senior	Increase in Part-time Hours	\$ 21,872
4B Senior	Senior Center Window Additions	\$ 15,000
4B Brown	Upgrade Programmer to Supervisor	\$ 5,470
<b>TOTAL:</b>		<b><u>\$ 48,772</u></b>

### ITEMS FUNDED OUT OF FUND BALANCE

Dept.	Description	Amount
4B Senior	Senior Center Parking Lot Expansion	\$ 50,000
4B Parks	Mower Replacements (3)	\$ 30,000
4B Parks	New Chipper/Shredder	\$ 59,500
4B Parks	Utility Vehicle Replacement	\$ 12,500
4B Parks	New Infield Groomer	\$ 26,500
4B Parks	New Dethatcher Attachment	\$ 8,000
4B Parks	New Mini Excavator	\$ 34,500
4B Brown	Brown House Feasibility Study	\$ 25,000
<b>TOTAL:</b>		<b><u>\$ 246,000</u></b>

# Recreation Fund Summary

<b>Audited Recreation Fund Ending Balance 09/30/14</b>	<b>\$ 424,492</b>
Projected '15 Revenues	1,189,000
Available Funds	<u>1,613,492</u>
Projected '15 Expenditures	<u>(1,467,324)</u>
Estimated Ending Fund Balance 09/30/15	\$ 146,168
 <b>Estimated Beginning Fund Balance - 10/01/15</b>	 <b>\$ 146,168</b>
Proposed Revenues '16	1,289,000
One-time Additional Transfer from 4B Sales Tax Fund	107,000
Proposed Expenditures '16	<u>(1,541,440) a)</u>
Estimated Ending Fund Balance 09/30/16	<u><u>\$ 728</u></u>

a) See adjustments to Base Budget on slide #7

# Adjustments to Base Budget Recreation Fund

Dept.	Description	Amount
Rec Ctr	Add Programmer - Guest Services	\$ 67,458
Rec Ctr	Add TMRS Benefits to GSS	\$ 12,862
Rec Ctr	Increase in Part-time Hours	\$ 26,178
Rec Ctr	ActiveNet On-line Transaction Fees	\$ 15,000
Rec Ctr	Fitness Equipment Replacements (8)	\$ 56,855
Rec Ctr	Move 1/2 of the Parks & Rec Superintendent personnel expenses to the General Fund	\$ (68,250)
TOTAL:		<u><u>\$ 110,103</u></u>

# General Fund Summary

<b>Audited General Fund Ending Balance 09/30/14</b>		<b>\$ 11,737,159</b>
Projected '15 Revenues		30,374,058
Available Funds		<u>42,111,217</u>
Projected '15 Expenditures		<u>(31,782,970)</u>
Estimated Ending Fund Balance 09/30/15		\$ 10,328,247
<b>Estimated Beginning Fund Balance - 10/01/15</b>		<b>\$ 10,387,154 a)</b>
Proposed Revenues '16	33,402,696	
Proposed Expenditures '16	<u>(33,103,237) b)</u>	
Excess Revenues Over Expenditures		\$ 299,459
Carry-Forward of Funds for Animal Control Building Remodel		(58,907)
Use of Fund Balance - Transfer to Debt Service		
Fund for Debt Payments		(200,000)
Use of Fund Balance - New/Replacement Fleet & Equipment		<u>(772,783) c)</u>
Estimated Ending Fund Balance 09/30/16		<u><u>\$ 9,654,923 d)</u></u>

a) Increase due to estimated carry-forward of funds for Animal Control Building remodel.

b) See list of adjustments to Base Budget on slide #9.

c) See list of Fund Balance items on slide #10.

d) Policy is 25% of budgeted expenditures. As shown, this Ending Fund Balance is 29%.

Based on a balanced budget (revenues = expenditures), Ending Fund Balance would be \$9,355,464 or 28%.



# Adjustments to Base Budget

## General Fund

Dept.	Description	Amount	Dept.	Description	Amount
Planning	New GIS Analyst	\$ 71,022	Comb	Transfer to Util Fund for Vehicle Purchase	\$ 101,200
Parks	New Irrigation Technician	\$ 121,895	IT	Replacement Computer Equipment	\$ 73,645
Parks	Move 1/2 Parks & Rec Superintendent personnel expenses from Rec Fund	\$ 68,250	City Sec	Avante Workflow Software	\$ 56,747
Streets	New Stormwater Technician	\$ 105,217	FIN	New Buyer	\$ 67,780
Streets	New Maintenance Worker (Fleet)	\$ 58,021	HR	New Compensation Analyst	\$ 74,473
PD	New Patrol Officers (2)	\$ 209,272	WFR	Upgrade Firefighters to Drivers (9)	\$ 123,887
PD	Upgrade Prop Clerk to Crime Scene Tech	\$ 18,762	WFR	New Inspector/Investigator	\$ 156,918
PD	Upgrade Patrol Officers to Corporals (4)	\$ 6,352			
PD	New Records Supervisor	\$ 74,102	Comm	New Shift Supervisor	\$ 86,353
FAC	New Maintenance Technician	\$ 96,439	Comm	Upgrade Dispatcher to Shift Supervisor (1)	\$ 7,120
TOTAL:					<u><u>\$ 1,577,455</u></u>

Note: Totals for new positions include salary and benefits, vehicles, and any additional recurring expenditures.

# Use of Excess Fund Balance

## General Fund

Dept.	Description	Amount	Dept.	Description	Amount
Court	Teen Court	\$ 2,500	Comm	New CAD Workstation	\$ 32,403
Court	On-line Payment Module	\$ 2,400			
PD	Tahoe Replacements (4)	\$ 162,000	STR	Concrete Core Drill	\$ 12,000
PD	New Patrol Tahoes (2)	\$ 139,400	STR	Utility Trailer	\$ 4,500
PD	New Police Motorcycle	\$ 64,216	STR	Panasonic Tough Tablets (3)	\$ 11,799
PD	New Dell Desktops (2)	\$ 3,300	Parks	Truck Replacements (3)	\$ 99,500
PD	New Dell Laptops (2)	\$ 4,100	Parks	Tree Inventory	\$ 22,500
PD	ICS LAW Records reporting software (5)	\$ 19,681	Parks	Stage Risers	\$ 5,000
AC	Truck Replacements (2)	\$ 114,480	LIB	Dell Desktop Computers (2)	\$ 3,300
AC	Ticket Writers (2)	\$ 6,987	LIB	3M Workstations (2)	\$ 4,500
WFR	Fill Station	\$ 10,000	LIB	Printer - Children's Area	\$ 1,200
WFR	Rescue Tool Replacement	\$ 26,367	LIB	Color Printer - Children's Area	\$ 1,350
WFR	Vetter Airbag Replacements	\$ 7,000	LIB	Laptops for Teen Room (6)	\$ 12,300
				<b>TOTAL:</b>	<b><u>\$ 772,783</u></b>

# Additional Funding & Potential New Programs

## General Fund

Additional Revenues		Possible Expenditures			
Description	Amount	Dept.	Description	Amount	
Current Available Excess Funds	\$ 299,459	PD	New Patrol Officers (2)	\$ 209,272	
Est. Additional Tax Revenue	\$ 550,000	STR	New Maintenance Worker II	\$ 58,071	
Est. Insurance Savings	\$ 111,914	Parks	Olde City Park Playground Equipment	\$ 100,000	
<b>Total:</b>	<b>\$ 961,373</b>	WFR	New Ambulance - MICU	\$ 225,000	
		STR	New Message Board	\$ 15,000	
1 Cent Tax Rate Cut	\$ (292,106)	PD	Computer Forensic Technology	\$ 21,787	
		<b>Total:</b>		<b>\$ 629,130</b>	

Note: Totals for new positions include salary and benefits, as well as any additional recurring expenditures.